

Joyce W. Lindauer  
State Bar No. 21555700  
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12720 Hillcrest Road, Suite 625  
Dallas, Texas 75230  
Telephone: (972) 503-4033  
Facsimile: (972) 503-4034  
PROPOSED ATTORNEYS FOR DEBTOR

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION**

**IN RE:**

**ATLAS STONE DISTRIBUTION, INC.,**

**Debtor.**

§  
§  
§  
§  
§

**CASE NO. 19-31006-sgj  
Chapter 11**

**DEBTOR'S APPLICATION FOR ORDER AUTHORIZING  
THE EMPLOYMENT OF PAUL LUFKIN AS  
CHIEF RESTRUCTURING OFFICER**

**NO HEARING WILL BE CONDUCTED ON THIS APPLICATION UNLESS A WRITTEN OBJECTION IS FILED WITH THE CLERK OF THE UNITED STATES BANKRUPTCY COURT AND SERVED UPON THE PARTY FILING THIS PLEADING WITHIN TWENTY-ONE (21) DAYS FROM THE DATE OF SERVICE UNLESS THE COURT SHORTENS OR EXTENDS THE TIME FOR FILING SUCH OBJECTION. IF NO OBJECTION IS TIMELY SERVED AND FILED, THIS APPLICATION SHALL BE DEEMED TO BE UNOPPOSED, AND THE COURT MAY ENTER AN ORDER GRANTING THE RELIEF SOUGHT. IF AN OBJECTION IS FILED AND SERVED IN A TIMELY MANNER, THE COURT WILL THEREAFTER SET A HEARING UNLESS IT DETERMINES THAT AN EVIDENTIARY HEARING IS NOT REQUIRED AND THAT THE COURT'S DECISION WOULD NOT BE SIGNIFICANTLY AIDED BY ORAL ARGUMENT. IF YOU FAIL TO APPEAR AT ANY SCHEDULED HEARING, YOUR OBJECTION MAY BE STRICKEN. THE COURT RESERVES THE RIGHT TO SET A HEARING ON ANY MATTER.**

**TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:**

COMES NOW, Atlas Stone Distribution, Inc. (“Debtor”), the Debtor and Debtor-in-Possession in the above-styled and numbered case, and files this its application for entry of an order authorizing the employment of Paul Lufkin as chief restructuring officer and financial consultant (“CRO”) for the Debtor as of April 9, 2019, and in support of same would respectfully show the Court as follows:

**I. JURISDICTION**

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334. Consideration of this action is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

**II. PROCEDURAL BACKGROUND**

2. Debtor Atlas Stone Distribution, Inc. filed its voluntary petition under Chapter 11, Title 11, of the United States Bankruptcy Code on March 22, 2019, in the United States Bankruptcy Court for the Northern District of Texas, Dallas Division.

3. The Debtor is in the business of brokering the sale of granite, stone, quartz, and onyx with facilities located in Carrollton, Texas, St. Louis, Missouri and Chicago, Illinois. No trustee, examiner, or official committee has been appointed in the Bankruptcy Case.

4. The Debtor believes it would be in the best interest of the Debtor and its estate to employ a CRO and have selected Mr. Lufkin to act as CRO. The Debtor believes that the employment of a CRO will assist in operations and will save money for the estate as the fees to be charged by Mr. Lufkin are reasonable and subject to Court approval.

### III. BASIS FOR RETENTION OF PAUL LUFKIN AS CRO

5. In support of this Application, the Debtor relies upon the Declaration of Paul Lufkin (the “Declaration”), attached hereto as **Exhibit “A”** and incorporated as if fully set forth herein. Attached to the Declaration is the Resume for Mr. Lufkin.

6. Subject to the approval of this Court, the Debtor seeks to employ Mr. Lufkin as CRO, under the terms set forth in this Application.

7. Mr. Lufkin provides management and financial advisory services to businesses.

8. The Debtor anticipates that Mr. Lufkin may render, without limitation, the following management, financial advisory and accounting services as CRO (the “Services”) in the Bankruptcy Case, which include:

- Overall management of the Debtor including hiring and firing, defining employees’ duties and responsibilities, and establishing compensation rates;
- Preparation of the schedules and the statement of financial affairs and preparation of monthly operating reports to support the Chapter 11 case administration;
- Review and assess cash flow and prepare forecasts and projections, and monitor actual cash flow versus projections;
- Prepare updated cash flow projections as needed to be filed with the court;
- Provide testimony in bankruptcy court hearings as required;
- Administer post-petition banking facilities;
- Review ongoing strategic initiatives and assess financial and liquidity impact;
- Negotiate/Communicate with lenders, creditors and stakeholders during the bankruptcy proceeding;
- Coordinate sales of assets, as may be required;
- Direct operations with management including oversight and approval of disbursements, and approval of all contracts and administrative services;
- Preparation of periodic progress reports and review financial results with stakeholders and lenders;
- Engage personnel and professionals as may be required for orderly administration of the bankruptcy case and the Company; and
- Such other duties as mutually agreed upon or otherwise approved by the Court.

For purposes of performing the Services, the CRO shall be given full and complete access to the Debtor’s premises, books, records, and computer systems, and the CRO will take steps where he

deems necessary to document and establish procedures and routines in order to assure uninterrupted and accurate reporting to stakeholders.

9. The proposed engagement agreement is attached to the Declaration of Mr. Lufkin and incorporated herein by this reference as if set forth in full for all purposes.

10. Subject to this Court's approval of the Application, Mr. Lufkin is willing to serve as CRO for the Debtor and to perform the services described herein.

11. Mr. Lufkin has the necessary financial background to deal effectively with many of the needs that may arise in the context of the Debtor's case. Given Mr. Lufkin's background and experience, the Debtor believes that this individual is well-qualified and uniquely able to provide services to it in this Bankruptcy Case in the most efficient and timely manner. He anticipates employing an associate with controller-level experience to be present at the premises when Mr. Lufkin is not, who is well qualified in accounting and administrative processes.

12. Mr. Lufkin will maintain detailed, contemporaneous records of time and any actual and necessary expenses, including mileage reimbursement at IRS rates, incurred in connection with the rendering of his services and related services for the Debtor as described in the Engagement Agreement attached to the Declaration and pursuant to the applicable guidelines of the Court.

13. Mr. Lufkin was not employed pre-petition by the Debtor and therefore does not have a pre-petition balance due from the Debtor.

14. The compensation to be paid to Mr. Lufkin shall be as follows:

Paul Lufkin	\$150.00 per hour
Associate	\$120.00 per hour

No retainer is being paid as part of this engagement.

15. To the best of the Debtor's knowledge, Mr. Lufkin does not have any connection with, or any interest adverse to, the Debtor, the Debtor's estate, the Debtor's significant creditors, or other party-in-interest as set forth in the Declaration. The Debtor further believes that Mr. Lufkin is a "disinterested person," as such term is defined in section 101(14) of the Bankruptcy Code (as modified by section 1107(b) of the Bankruptcy Code) and as required under section 327(a) of the Bankruptcy Code.

16. Mr. Lufkin intends to apply to this Court for allowance on an interim and final basis of compensation for services rendered and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and any applicable orders of the Court.

#### **IV. AUTHORITY FOR RELIEF**

17. The Bankruptcy Code authorizes a debtor-in-possession, with the Court's approval, to "employ one or more attorneys, accountants, appraisers, auctioneers or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title." 11 U.S.C § 327(a). As supported by the Declaration, the Debtor believes Mr. Lufkin is appropriate to serve as the Debtor's CRO under section 327(a).

18. Furthermore, section 328(a) of the Bankruptcy Code provides that a debtor "with the court's approval, may employ or authorize the employment of a professional person under section 327 . . . on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, or on a contingent fee basis." 11 U.S.C § 328(a). The Debtor believes that Mr. Lufkin's rates are reasonable and comparable to the rates that would be charged by other financial firms providing the same services in the Northern District of Texas.

**V. PRAYER**

WHEREFORE, PREMISES CONSIDERED, the Debtor respectfully requests entry of an order (i) approving the Debtor's retention of Paul Lufkin to serve as CRO for the Debtor pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, and (ii) granting the Debtor such other and further relief as is just and proper.

Dated: April 10, 2019.

Respectfully submitted,

/s/ Joyce W. Lindauer

Joyce W. Lindauer  
State Bar No. 21555700  
Joyce W. Lindauer Attorney, PLLC  
12720 Hillcrest Road, Suite 625  
Dallas, Texas 75230  
Telephone: (972) 503-4033  
Facsimile: (972) 503-4034  
PROPOSED ATTORNEYS FOR DEBTOR

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that on April 10, 2019, a true and correct copy of the foregoing Application has been served via United States first class mail, postage prepaid, to all parties on the attached mailing matrix.

/s/ Joyce W. Lindauer

Joyce W. Lindauer

Label Matrix for local noticing  
0539-3  
Case 19-31006-sgj11  
Northern District of Texas  
Dallas  
Wed Apr 10 11:27:17 CDT 2019

1100 Commerce Street  
Room 1254  
Dallas, TX 75242-1305

Adam Reed  
8390 LBJ Freeway, Suite 570  
Dallas, TX 75243-1188

Airhant Impex  
48 West 48th Street, Suite 712  
New York, NY 10036-1713

Alliance  
1855 East Main St., Suite 14-122  
Spartanburg, SC 29307-2309

Andrade  
RUA UM, Quadra UM  
S-N CIVIT 1-29.168-020  
Serra - ES, Brazil

Anthony Begon  
2323 Ross Avenue  
Suite 1900  
Dallas, TX 75201-2721

Apollo Logistics  
5201 Blue Lagoon Drive  
8th Floor, Suite 881  
Miami, FL 33126-2064

Atlas Stone Distribution, Inc.  
1540 Champion Drive  
Suite 200  
Carrollton, TX 75006-6813

Attorney General of Texas  
Bankruptcy Division  
P O Box 12548  
Austin, TX 78711-2548

BBK Westport  
1401 S. Brentwood Blvd., Suite 900  
St. Louis, MO 63144-1409

BBVA Compass Credit Card  
3040 E. Trinity Mills Rd.  
Carrollton, TX 75006-2320

Brasigran  
Rua 3B n 115 Civit II  
Serra ES Brazil 29168-069

COB  
3333 Lee Parkway, Suite 600  
Dallas, TX 75219-5117

COI  
3333 Lee Parkway, Suite 600  
Dallas, TX 75219-5117

CRP-2 Mid South Industrial LLC  
16253 Swingley Ridge Rd., Suite 150  
Chesterfield, MO 63017-1728

Carrollton-Farmers Branch ISD  
c/o Perdue Brandon Fielder et al  
500 E Border St, Suite 640  
Arlington, TX 76010-7457

Carrollton-Farmers Branch ISD  
CO Perdue Brandon Fielder et al  
500 East Border Street, Suite 640  
Arlington, TX 76010-7457

Chase Auto Finance  
PO Box 90107  
Fort Worth, TX 76101

Choan Changie Ceramic Co.  
Fengyi Development area  
Gengyang, Guxiang Chaozhou  
Guandong China

Christopher J. Jameson Jr.  
5429 LBJ Freeway, Suite 700  
Dallas, TX 75240-2610

Cincinnati Insurance  
9330 LBJ Freeway, Suite 810  
Dallas, TX 75243-4338

Costa Granitos  
Rus Atalydes Moreira de Sousa  
502 CIVIT1 - Serra - Espirito Santo  
Brazil

Coyote Logistics  
960 North Point Parkway, Suite 150  
Alpharetta, GA 30005-4123

Dallas County  
co Linebarger Goggan Blair & Sampson  
2777 N. Stemmons Frwy, Suite 1000  
Dallas, TX 75207-2328

Dallas County, Tarrant County  
Linebarger, Goggan, Blair & Sampson, LLP  
CO Laurie A. Spindler  
2777 N. Stemmons Fwy Suite 1000  
Dallas, TX 75207-2328

EULER HERMES N.A as Agent for ECHO GLOBAL LO  
800 Red Brook Blvd, No.400C  
Owings Mills, MD 21117-5173

Echo Logistics  
600 West Chicago Ave., Suite 725  
Chicago, IL 60654-2522

Elegant Stone  
1050 Nelson parkway  
Viroqua, WI 54665

Esse International  
3372 S. El Rancho Road  
Salt Lake City, UT 84109-3212

Export Development Canada  
CO Anthony J. Begon  
Bell Nunnally & Martin LLP  
2323 Ross Avenue, Suite 1900  
Dallas, TX 75201-2721

Fortuna  
12614 Torbay Drive  
Boca Raton, FL 33428-4835

Francesco Di Pietro  
Moses & Singer LLP  
405 Lexington Avenue  
New York, NY 10174-1299

GTS Cargo  
1760 NW 94th Avenue  
Miami, FL 33172-2336

Gramazini  
Corrego do P acote, s-n - Distrito  
de Vila Paulista  
Barra de Sao Francisco - ES, 29800-000  
Brazil

Gramobel  
Rod. ES 489, s-n - Km 03  
CEP 29.490-000  
Atilio Vivacqua ES Brasil

Graniti  
Rod. Nova Venecia Colatina  
KM 126.5, Lote 2, Quadra 1  
Polo Industrail, Sao Cristovao - CEP  
29830-000 Nova Venecia - ES - Brazil

Grapevine-Colleyville ISD  
c/o Perdue Brandon Fielder et al  
500 E Border Street  
Suite 640  
Arlington, TX 76010-7457

Grapevine-Colleyville ISD  
CO Perdue Brandon Fielder et al  
500 East Border Street, Suite 640  
Arlington, TX 76010-7457

Guangdong  
No. 3 Erhuan Road  
Xingtian Town, Shunde, Foshan City  
Guangdong China

Guidoni  
Rod. Do Cafe km48 Zona Rural  
Sao Domingos do Norte  
Brazil 29745

Gullo International  
1100 Landmeir Rd.  
Elk Grove Village, IL 60007-2419

Honor Logistics  
5200 Hollister Street, Suite 101  
Houston, TX 77040-6298

(p)ILLINOIS DEPARTMENT OF REVENUE  
BANKRUPTCY DEPARTMENT  
P O BOX 64338  
CHICAGO IL 60664-0338

Instyle Granite and Marble  
8255 Campwood  
Houston, TX 77055

Interglobo  
2 Colony Road  
Jersey City, NJ 07305-4502

Internal Revenue Service  
Centralized Insolvency Operations  
PO Box 7346  
Philadelphia, PA 19101-7346

Internal Revenue Service  
Mail Code DAL-5020  
1100 Commerce Street  
Dallas, Texas 75242-1100

International Stones  
Plot-E5, Spicot Ph 2 Road  
Sipcot, Phase II Industrial Complex  
Spicot Ph 2, Housur  
Tamil Nadu 635109 India

Jeffrey R. Sandberg  
8350 N. Central Expressway  
Suite 1111  
Dallas, TX 75206-1625

Kovach Law Firm P.L.L.C.  
170 Westcott Street  
Houston, TX 77007-7003

Law Offices of James S. Johnson  
2340 E. Trinity Mills Rd.  
Suite 300  
Carrollton, TX 75006-1947

Linebargar Goggan Blair & Sampson  
2777 N. Stemmons Freeway  
Suite 1000  
Dallas, TX 75207-2328

MM Rocks  
Telangana, Bollaram Industrial Area  
Hyderabad, Telangana 502325  
India

MSI International  
2095 N. Batavia Street  
Orange, CA 92865-3101

Mark A. Bukaty  
13155 Noel Road  
Suite 900  
Dallas, TX 75240-6882

Marudhar  
SY No 277-1 & 277-2 Reddiyur  
Pottanen-Virudhasampally Rd.  
Pottanen Village, Meur Dam-636 453  
Tamil Nadu, India

Meditarranean Shipping Company  
700 Watermark Blvd.  
Mount Pleasant, SC 29464-5729

Mehta Legal  
3400 Airport Avenue  
Suite 20  
Santa Monica, CA 90405-6123

Mirasol Soapston  
3372 S. El Rancho Road  
Salt Lake City, UT 84109-3212



PKD Logistics 5604 Wendy Bagwell Parkway Suite 223 Hirma, GA 30141-7814	Paccar Leasing Company 10620 N. Stemmons Freeway Dallas, TX 75220-2427	Philip D. Collins & Associates, P.C. Attn: Craig Luffy 9330 LBJ Freeway, Suite 810 Dallas, TX 75243-4338
Polycor 76 rue Saint Paul, Suite 100 Quebec City Quebec G1K 349 Canada	Primestone 45 Sheppard Avenue, Suite 412 Toronto, ON M2N 5W9 Canada	Proserv PO Box 670965 Houston, TX 77267-0965
Quintairos Prieto Wood & Boyer 9200 South Dadeline Blvd. Suite 100 Miami, FL 33156-2703	RNS Properties, LLC 1540 Champion Drive Carrollton, TX 75006-6813	Rajendra Pahuja 908 Berkshire Road Southlake, TX 76092-4926
Red Graniti SPA 54100 Massa -MS Italy Bia Dorsal 12 Italy	Ritu Pahuja 908 Berkshire Road Southlake, TX 76092-4926	Santo Antonio Rod. DO Contorno KM 2.5 Fazenda Monte, Libano Mail Box 456 Cachoerio DO Itapemirim 29300 Brazil
Saudi Marble Granite 844 Valley Road Wayne, NJ 07470-2942	Savino Del Bene 1905 S. Mount Prospect Rd. Unit D Des Plaines, IL 60018-1856	Shi - Hwa Stones Co. Ltd. 2816 Tice Creek Drive Suite 7 Walnut Creek, CA 94595-3216
Siva Stones Plot No 3 & 4 Apiic BP Sez Annani Villag Maddipadu Mandal Prakasam Dist Ap India	Tarrant County Linebarger, Goggan, Blair & Sampson, LLC CO Laurie A. Spindler 2777 N. Stemmons Freeway Suite 1000 Dallas, TX 75207-2328	Teller Levit & Silvertrust PC 19 South LaSalle Street Suite 701 Chicago, IL 60603-6369
Texas Comptroller of Public Accounts Courtney J. Hull P.O. Box 12548 Austin, TX 78711-2548	(p)TEXAS COMPTROLLER OF PUBLIC ACCOUNTS REVENUE ACCOUNTING DIV - BANKRUPTCY SECTION PO BOX 13528 AUSTIN TX 78711-3528	Texas Workforce Commission 101 East 15th Street Austin, TX 78778-0001
Thor Granitos Rua Murilo Portugal 112 4 Andars Francisco Niter Rio De Janerio BR 24360-410	U. S. Attorney General Department of Justice Main Justice Building 10th & Constitution Ave., NW Washington, DC 20530-0001	U. S. Trustees Office 1100 Commerce Street Room 976 Dallas, TX 75242-0996
UMB Bank N.A. 1010 Grand Blvd. Kansas City, MO 64106-2220	UMB Corporate Card PO Box 419734 Kansas City, MO 64141-6734	United States Trustee 1100 Commerce Street Room 976 Dallas, TX 75242-0996
Valwood Improvement Authority CO Perdue Brandon Fielder et al 500 East Border Street, Suite 640 Arlington, TX 76010-7457	Valwood Improvment Authority c/o Perdue Brandon Fielder et al 500 E Border Street Suite 640 Arlington, TX 76010-7457	Vickers 10F., No. 7, Sec. 1 Dunhua South Road Songshan District Taipei City, 105 Taiwan

Weha  
7606 Whitehall Executive Center Drive  
Suite 400  
Charlotte, NC 28273-0122

West Quartz  
3520 W. Miller Rod, Suite 130  
Garland, TX 75041-6031

Xiamen Further Star  
Room 1502 No. 201  
Hongye Building Hubin Road  
Xiamen China

Joyce W. Lindauer  
Joyce W. Lindauer Attorney, PLLC  
12720 Hillcrest Road  
Suite 625  
Dallas, TX 75230-2163

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified  
by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g) (4).

Illinois Dept. of Revenue  
Attn: Bankruptcy Unit  
PO Box 19035  
Springfield, IL 62794-9035

(d) Internal Revenue Service  
Ogden, UT 84201

Texas Comptroller of Public Accounts  
Revenue Accting Div - Bankr Section  
PO Box 13528  
Austin, TX 78711-3528

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u) Rafiky International Inc. d/b/a West Q

(u) Selva Stone Export, LTD

(u) Anjalee Granite  
Plot No. 32, APIIC BP SEZ  
Annangi Village  
Maddipadu Mandal, Prakasam

(u) Marmi Rocco  
Via del Marmo 285-e  
37020 Volargne di bolce  
Verona

(u) Pedra Do Frade  
Rod BR 101 Km 396  
s-n - Permetral  
Rio Novo do Sul-ES-Brazil  
29.290-000 Postal Service 15

(u) Sati Granite  
Sy NO 566-567 & 39-2  
Kamandoddi & Subburgiri -Village  
Pathakotta Rd, Hosur - 635 117

(u) Sava Stone  
Sede Amm: 37015 Domegliara  
ialy Bia Casetta 7 34A

(u) Selva Stone  
399-1-5, Sanlinayanapalli Village  
Emakkainatham Post  
Bargue-635104, Krishnagiri, DR

(u) Stone Mix  
Rod. Engenhero Fabiano Vivacqua  
SN - JM 1.8 - Central Prague  
Cachoerio De Itapemirim  
ES - CEP 29313-158

(u) UMB Bank, N. A.

End of Label Matrix  
Mailable recipients 93  
Bypassed recipients 10  
Total 103

Joyce W. Lindauer  
State Bar No. 21555700  
Jeffery M. Veteto  
State Bar No. 24098548  
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Facsimile: (972) 503-4034  
PROPOSED ATTORNEYS FOR DEBTOR

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION**

**IN RE:**

**ATLAS STONE DISTRIBUTION, INC.,**

**Debtor.**

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§  
§  
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**CASE NO. 19-31006-sgj  
Chapter 11**

**DECLARATION OF PAUL LUFKIN**

STATE OF TEXAS       §  
                                  §  
COUNTY OF DALLAS   §

1.       “My name is Paul Lufkin. I am over eighteen (18) years of age. I am associated with the CFO advisory firm of CMA Partners, LLC as the Chief Operating Officer; however, I am offering to provide CRO services to the Debtor, Atlas Stone Distribution. My office is located at 1300 S. University Drive, Suite 250, Fort Worth, Texas 76107. I have never been convicted of a crime and am fully competent to make this Declaration. I have personal knowledge of the facts stated herein and they are all true and correct.

2.       I do not have pre-petition balance due from the Debtor and do not hold a claim against the Debtor for services provided prior to the filing of this bankruptcy case.

3.       To the best of my knowledge, I am a disinterested person as defined in Section 101(13) of the Bankruptcy Code.



4. I am not a creditor and not an insider of the Debtor nor an employee of the office of the U.S. Trustee.

5. The proposed Terms of Retention are attached hereto as Exhibit "1" and incorporated herein by this reference as if set forth in full for all purposes.

6. My resume is attached hereto as Exhibit "2" and incorporated herein by this reference as if set forth in full for all purposes.

I hereby make the foregoing statements under the penalty of perjury and they are all true and correct.

Executed this 9<sup>th</sup> day of April, 2019.

  
Paul Lufkin

### **TERMS OF RETENTION**

- Overall management of the Debtor of the company including hiring and firing, defining employees' duties and responsibilities, and establishing compensation rates;
- Preparation of schedules and the statement of financial affairs and preparation of monthly operating reports to support the Chapter 11 case administration;
- Review and assess cash flow and prepare forecasts and projections, and monitor actual cash flow versus projections;
- Prepare updated cash flow projections as needed to be filed with the court;
- Assist in preparing and assembling information for exhibits to motions for relief that may be filed with the court and support the Debtor's bankruptcy counsel in same;
- Provide testimony in bankruptcy court hearings as required;
- Administer post-petition banking facilities;
- Review ongoing strategic initiatives and assess financial and liquidity impact;
- Negotiate/Communicate with lenders, creditors and stakeholders during the bankruptcy proceeding;
- Coordinate sales of assets, as may be required;
- Direct operations with management including oversight and approval of disbursements, and approval of all contracts and administrative services;
- Preparation of periodic progress reports and review financial results with stakeholders and lenders;
- Engage personnel and professionals as may be required for orderly administration of bankruptcy case and the Company; and
- Such other duties as mutually agreed upon or otherwise approved by the Court.

\*Subject to approval by the Bankruptcy Court.

\*Rates as set forth in Application for Retention and subject to change on 30 days' notice to client and court.

**EXHIBIT "1"**

**Paul G. Lufkin**

3228 River Bend Drive

Hurst, TX 76054

469-340-2810

**PROFESSIONAL**

Former Certified Public Accountant, Oklahoma from 1985 to 1992. License lapsed for other pursuits

**EXPERIENCE**

July 12 – Present

**CRESTVIEW ADVISORS / CMA PARTNERS** *Chief Operating Officer*

- Preparation of sale of companies - LW Environmental Services 2013, Oklahoma Prime Energy 2018
- Successful in raising \$15 Million in total commercial loans and lines
- New Phoenix Metals, assistant to CRO, Systems work to satisfy court reporting requirements
- AGAP Life Offerings, assistant to CRO, Systems work to satisfy court reporting requirements

Nov 08 – July 12

**LIVING WATER FUNDING / Bedford, TX** *Owner*

- Successful in raising \$5 Million in total commercial loans and lines

July 05 – Nov 08

**QUEST CONCEPTS LLC / Keller, TX** *Chief Financial Officer*

- Luxury Home Builder, responsible for all financial processes and functions

July 99 – Nov 07

**REDLINER EQUIPMENT, Ada, OK** *Owner and Creator*

- Online Internet Surplus Industrial Equipment, 1,500 page website

Oct 94 – Feb 99

**THE GOOD WATER COMPANY, Ruidoso, NM / Ada, OK** *Owner*

- Half a million in sales.
- The Largest Water Purification Company on the Internet in terms of number of products carried and number of world wide web pages.
- Featured on Home and Garden TV as the Water Expert for 21<sup>st</sup> Century Homes.
- Sold company in February 1999 to an Oil Company – Aladdin Middle East

Nov 91 - Oct 94

**RECOLL MANAGEMENT, Boston MA** *Special Projects Coordinator, ORE Division*

- Responsible for writing Other Real Estate Owned division report
- Managing and Marketing former assets of Bank of New England on behalf of the FDIC. \$6 Billion dollar portfolio. \$700 Million Real Estate Portfolio.
- Coordinated all special projects within real estate division.
- Designed, programmed, and implemented Real Estate Database for entire division of 100 people. Direct report to Division Head.

April 89 - April 91

**CYRK INTERNATIONAL, Gloucester, MA** *Controller*

- \$2.5 Million importer of custom made sports bags
- Responsible for entire accounting function.
  - Designed and programmed Importing tracking model.
  - Financial Statements, cost analysis, budgets, taxes.
  - P.O. Issuance, generation of Letters of Credit, broker communications, cash management.

July 88 - March 89

**T. KARONIS INC., Marblehead, MA** *Controller*

- \$3 Million construction company (no longer in operation).
- Responsible for entire accounting function.
  - Designed and programmed all accounting and reporting software.
  - Designed and programmed job cost system.

June 87 – July 88

**MISSIONARY TO THE PHILIPPINES**

Under the oversight of Burlington church of Christ, Burlington, MA. Wayne Carroll and Jim Woodruff, Elders

August 85 - Feb 87

**BOSTON CHURCH OF CHRIST, Lexington, MA** *Controller*

- Responsible for Mission Budgets, Cost Analysis, Record Reconstruction
- Responsible for entire day to day accounting function.

**EDUCATION****Oklahoma University, Norman, OK**

Bachelor of Arts in Public Administration, December 1981, GPA: 3.43/4.0

**PERSONAL**

Born January 2, 1960 - Five children - Married - References available upon request

**EXHIBIT "2"**